

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

TARPO et al.

Serial No.: 10/815,556

Filed: 3/31/2004

For: METHOD AND SYSTEM FOR TESTING SPAS

POWER OF ATTORNEY BY ASSIGNEE

BALBOA INSTRUMENTS, INC., a California corporation, the assignee of the entire interest in and to the above-referenced patent application, hereby appoints the following attorneys to prosecute this application as its attorney of record and to transact all business in the Patent and Trademark Office connected therewith:

Larry K. Roberts, Registration No. 28,464. Peter J. Reitan, Registration No. 48,603

Please direct all telephone calls to Larry K. Roberts at (949) 640-6200. Please address all correspondence to:

Larry K. Roberts Law Offices of Larry K. Roberts, Inc. P.O. Box 8569 Newport Beach, CA 92658-8569

BALBOA INSTRUMENTS, INC.

Dated: 08/16/04

David J. Cline, President